

# ESTATE FILING TAX FORMS

Additional Schedules are  
available on the  
PA Department of Revenue  
Website

[www.revenue.state.pa.us](http://www.revenue.state.pa.us)

**Bryan K. Tate**  
**Register of Wills**  
**Clerk of Orphans' Court**  
York County Judicial Center  
45 North George Street  
York, PA 17401  
**717-771-9607**

**Email: RegisterOfWills@YorkCountyPA.gov**  
**www.YorkCountyPA.gov/RegisterOfWills**



- ◆ File in **\*Duplicate** in the Register of Wills Office  
**\*(original and 1 copy w/original signatures on each)**
- ◆ **5% Discount** on tax payment if paid within **3 months** of DOD
- ◆ **REV1500 Return & Inheritance Tax due 9 months** of DOD

## Pennsylvania Department of Revenue

# Instructions for REV-1500

## Pennsylvania Inheritance Tax Return Resident Decedent

REV-1500 IN (EX) 03-19

**⚠ IMPORTANT:** All legal sized documents must be reduced to 8 1/2 x 11 paper.

### GENERAL INFORMATION

#### STATUTES AND GENERAL DESCRIPTIONS

Pennsylvania inheritance tax is imposed by the Inheritance and Estate Tax Act of 1991, which applies to estates of decedents who died on or after Oct. 3, 1991. The 1991 Act [72 P.S. § 9101 et seq.] was amended in 1994, for estates of decedents who died on or after July 1, 1994 and again in 1995 for estates of decedents who died on or after Jan. 1, 1995. The PA Inheritance Tax was previously imposed by the Inheritance and Estate Tax Act of 1961, which applies to estates of decedents who died between Jan. 1, 1962, and Dec. 13, 1982. The law was amended by Act 255 of 1982, which applies only to estates of decedents who died between Dec. 13, 1982, and Oct. 3, 1991. Information on applicability of inheritance tax to estates of decedents who died before Jan. 1, 1962, can be obtained from the Department of Revenue, Bureau of Individual Taxes.

Inheritance tax is a tax on the right of succession or privilege of receiving property at a death, and it is imposed upon the transfer of taxable property. The net value subject to tax is determined by subtracting from the value of the gross estate the amount of approved deductions.

#### WHO MUST FILE

An inheritance tax return must be filed for every decedent who has property which is or may be subject to tax. You must file a return if you are:

- The personal representative. The personal representative (executor or administrator appointed by the Register of Wills) of the decedent's estate is the person responsible for filing the return and disclosing property of the decedent that the personal representative has or acquires knowledge of, or;
- The transferee of property. The transferee of property should file a return if: no personal representative is appointed, if the personal representative does not file a return, or if the personal representative files a return but does not include the subject property.

A "transferee" means any person to whom a transfer is made and includes surviving joint tenants, beneficiaries, heirs, legatees, devisees, grantees, assignees and donees. The return must disclose any asset in which or from which the transferee receives any ownership, interest, income, possession or enjoyment, whether present or future, and whether in trust or otherwise. Separate returns are not to be filed by transferees for property included in a personal representative's return. The inclusion of property in the return does not constitute an admission that its transfer is taxable.

#### WHEN TO FILE

Returns must be filed within nine months after the death of the decedent. Failure to file may subject the estate to a penalty of 25 percent of the tax ultimately found to be due or \$1,000, whichever is less.

#### EXTENSION TO FILE

If the return cannot be filed within nine months from the decedent's date of death, an extension to file may be requested from the Department of Revenue. Provide the decedent's name, county file number (if known), date of death, Social Security number and the reason for an extension. The extension request must be made before the return is due, and should be mailed to:

**PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
INHERITANCE TAX DIVISION-EXT  
PO BOX 280601  
HARRISBURG PA 17128-0601**

Or email the request to: [RA-InheritanceTaxExt@pa.gov](mailto:RA-InheritanceTaxExt@pa.gov)

Extensions will be granted for events beyond the control of the estate such as litigation over assets and will disputes. Extensions are not granted for events within the control of the estate such as a failure to collect the information needed to complete the return. A response will not be sent unless the extension request is rejected.

**⚠ IMPORTANT:** Granting of an extension to file does not relieve the estate from the payment of tax. Interest will accrue beginning nine months and one day from the decedent's death on any tax ultimately found to be due and not timely paid.

#### WHERE TO FILE

The return is to be filed in duplicate with the Register of Wills of the county in which the decedent was a resident at the time of death.

#### FORMS AND SCHEDULES

Forms and schedules are available on the department's website at [www.revenue.pa.gov](http://www.revenue.pa.gov) or by calling 1-800-362-2050. Services for people with special hearing and/or speaking needs are available at 1-800-447-3020.

Large quantities of forms must be ordered by written request from:

**PA DEPARTMENT OF REVENUE  
BUREAU OF ADMINISTRATIVE SERVICES  
TAX FORMS SERVICES UNIT  
1854 BROOKWOOD STREET  
HARRISBURG PA 17104-2244**

A list of schedules and a brief description can be found on Page 7.



## TAXABLE PROPERTY

In general, any items the decedent owned solely, as tenant-in-common, jointly or in trust are taxable unless specifically excluded by law. For additional information see instructions for Schedules A, B, C, D, E, F and G for descriptions of taxable property.

## VALUATION

Generally, valuation is based on the fair market value as of the decedent's date of death. Special rules apply to the valuation of life estates and future interests created by a decedent. See the instructions for Schedules K and M for more information.

For estates of decedents dying on or after Jan. 1, 1995, special rules exist for the valuation of a trust established for the sole use of the surviving spouse. See the instructions for Schedule O for further information.

Special rules also apply to the valuation of farmland. See the instructions for Schedule A for further information concerning the special farm use valuation and agriculture exemptions.

It is important to note that Pennsylvania does not have a six-month alternate valuation date similar to that found in the Internal Revenue Code.

## DEDUCTIONS

Funeral expenses, administrative costs and debts owed by the decedent at the time of death are deductions allowed against the inheritance tax liability. See the instructions for Schedules H and I for descriptions of allowable deductions.

## TAX RATES

The law in effect at the date of death is what governs the tax rate. The following information is based on a date of death on or after July 1, 2000. Historical rates are located on page 8.

### Spousal Tax Rate: 0 percent

Any asset passing to a decedent's spouse is taxed at 0 percent. No common-law marriage contracted after Jan. 1, 2005 shall be valid. Common-law marriages otherwise lawful and contracted on or before Jan. 1, 2005 will be recognized when proved with sufficient evidence of its existence. If satisfactory evidence of the common-law marriage does not exist or the contract came into existence after Jan. 1, 2005 transfers to the surviving common-law spouse are taxable at the collateral, or 15 percent rate.

### Minor Child's Estate: 0 percent

Transfers from the estate of a child age 21 or younger to the child's natural parent, adoptive parent or stepparent are subject to a zero tax rate.

### Parental Transfers to Minor Children: 0 percent

For dates of death on or after January 1, 2020, transfers to or for the use of a child twenty-one years of age or younger from a natural parent, an adoptive parent or a stepparent of the child are subject to a zero tax rate.

### Lineal Tax Rate: 4.5 percent

The lineal tax rate is applicable for transfers to: Grandfather, grandmother, father, mother, children, unremarried wife and husband or widower of a child, and lineal descendants. "Children" includes natural children whether or not they have been adopted by others, adopted children and stepchildren. "Lineal descendants" includes all

children of the natural parents and their descendants, whether or not they have been adopted by others, adopted descendants and their descendants, and step descendants.

### Sibling Tax Rate: 12 percent

The sibling tax rate is applicable for transfers to: Brothers or half-brothers, sisters or half-sisters; persons having at least one parent in common with the decedent, either by blood or by adoption. Transfers between stepsiblings are subject to tax at the collateral rate.

### Collateral Tax Rate: 15 percent

The collateral tax rate is applicable for transfers to all other beneficiaries. This includes but is not limited to transfers to or for the benefit of aunts, uncles, cousins, nieces, nephews, friends, sister-in-law, brother-in-law, pets and entities not classified as a charity.

### Charitable Bequests

Transfers to exempt charitable organizations, exempt institutions and government entities are exempt from tax.

## DOCUMENTATION REQUIREMENT

If the decedent died testate or had maintained an inter-vivos (living) trust, a copy of the will and/or trust document must be submitted with the return. Additional verification or documentation on certain assets or deductions may be required by the Department of Revenue to complete the review of this form. The Department will request by letter, telephone, or e-mail the information needed. Failure to provide the information will result in a delay of the processing of the return, or in the issuance of an unfavorable assessment.

Any supplemental information which the estate representative considers confidential should be submitted directly to:

**PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PO BOX 280601  
HARRISBURG PA 17128-0601**

Include a statement that the documents are not part of the public record. Confidential documents need not be attached to the return filed with the Register of Wills.

### FILING A FALSE RETURN

Any person who willfully makes a false return or report commits a misdemeanor of the third degree, and fined twenty-five percent of the tax due or \$1,000, whichever is less.

### PAYMENT OF TAX

Tax on property transferred is due within nine months of the decedent's death.

**IMPORTANT:** The granting of an extension to file the tax return does not extend the time for payment of the tax ultimately found to be due.

A 5 percent discount is allowed on the tax paid within three months of the decedent's death. No discount applies to any amount that may be subsequently refunded.

The discount is capped at 5 percent of the total tax due. In order to calculate discount amount:

- If an underpayment was made, divide the payment made by 0.95. Example: tax due is \$150, a payment made in the discount period is \$100;  $\$100.00/0.95 =$

\$105.26 is the total of the payment and discount.

- If the correct amount or overpayment was made, multiply the total tax due by 5 percent to calculate discount. Example: total tax due is \$200;  $\$200 \times 0.05 = \$10$  is the discount amount.

**⚠ IMPORTANT:** All checks must be made payable to "Register of Wills, Agent" and presented to the Register of Wills of the county where the decedent resided.

The commonwealth places no limitation on tax liability until a proper and complete return is made and the return is assessed by the Department of Revenue.

**💡 NOTE:** A prepayment of tax may be made at the Register of Wills before the REV-1500 is filed. In writing, supply the Register with the decedent's full name, date of death and social security number along with the prepayment.

### INTEREST

Interest is charged beginning with the first day of delinquency, or nine months and one day from the date of death, to the date of payment. The applicable interest rates (REV-1611) can be found by visiting the department's online services at [www.revenue.pa.gov](http://www.revenue.pa.gov).

An interest and penalty calculator is available at [www.doreservices.state.pa.us](http://www.doreservices.state.pa.us).

### FAILURE TO PAY

The tax imposed, together with any interest thereon, constitute a lien upon real property, which remains in effect until the tax and interest are paid in full.

### PETITION FOR CITATION

The law provides for the filing of a citation with the Court of Common Pleas, Orphans' Court Division, to compel the filing of the tax return or the payment of tax. It may be directed to the personal representative or transferee and may commence nine months after the date of death. The citation process may result in an order directing filing and payment, a contempt citation, and ultimately, additional fines and imprisonment for failure to comply with the requirements of the Inheritance and Estate Tax Act. See Section 2176 of the Act of August 4, 1991, P.L. 97, No. 22 (72 P.S. §9176).

### APPRAISEMENT, ALLOWANCE OR DISALLOWANCE OF DEDUCTIONS AND ASSESSMENT OF TAX

After a return is filed, the Department of Revenue issues a notice setting forth its valuation of the estate assets, allowable deductions and inheritance tax due.

Notice of potential tax liabilities based on jointly held assets, trust assets, or non-probate property are identified through the use of an eight digit number beginning with the two digits representing the year in which the notice is originally issued. For example, all notices issued in 2020 will be numbered 20000001, 20000002, etc. Further information concerning the Transferee ID system may be obtained by contacting the Inheritance Tax Division at 717-787-8327.

**⚠ IMPORTANT:** Depending on the complexity of the return, an assessment may take three to six months from the date it was filed with the Register of Wills.

### REFUND

If tax is overpaid when the return is filed, a refund may be requested by selecting the appropriate oval in the

Overpayment section on Page 3 of the REV-1500. If this oval is checked, the estate is not required to submit a separate application for refund. The department will issue a refund check approximately six weeks after the return processing is completed. If the refund oval was not checked when the tax return was filed, an "Application for Refund of Pennsylvania Inheritance/Estate Tax" (REV-1313) must be filed to request a refund of an existing tax credit reflected on an official assessment notice. Refund applications should be directed to:

**PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
INHERITANCE TAX DIVISION-REF  
PO BOX 280601  
HARRISBURG PA 17128-0601**

The application for refund period is three years. (See Section 2181(d) of the 1991 Act, 72 P.S. § 9181(d)).

Should you believe that a refund is due as the result of an issue which had not previously been raised, and where the statutory appeal provisions of Section 2186(a) of the 1991 Act, as amended, have expired, a petition for refund may be filed with the Board of Appeals provided that all tax, penalty and interest assessed were paid in full. Visit [www.boardofappeals.state.pa.us](http://www.boardofappeals.state.pa.us) for more information.

### SUPPLEMENTAL RETURN

A personal representative or transferee who acquires knowledge of additional assets, transfers or deductions at any time after the original return has been filed must promptly file a supplemental return. The supplemental return should include only the additional assets, transfers or deductions.

**📌 TIP** Do not repeat any assets or deductions reported on an original return or prior supplemental return.

A supplemental return may not be used to adjust or correct a previously filed return. If a correction is needed for an asset that was reported on a return, see "Administrative Corrections" below on how to request an administrative correction. If there is an error contained in an assessed return that must be resolved see "Administrative Corrections" or "Protest, Notice or Appeal". It is important to note that it is not possible to file an amended inheritance tax return. When the value of an asset or deduction has been established by assessment notice from the department, any discrepancy must be resolved either through the refund process or through the appeal process.

### ADMINISTRATIVE CORRECTIONS

Obvious factual errors discovered on the assessment may be corrected administratively. Examples of correctable errors include those made by the transposing of figures, mathematical errors, miscalculations and obvious duplication of assets. The estate must report such errors to the Department of Revenue by a letter which identifies the alleged error and the proposed correction. Any documentation which supports the need for an adjustment to the record must be submitted. Requests for administrative correction should be directed to:

**PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
POST ASSESSMENT REVIEW UNIT  
PO BOX 280601  
HARRISBURG PA 17128-0601**

All other errors must be resolved in accordance with guidelines outlined in the Protest, Notice or Appeal section.

The Pennsylvania Department of Revenue has a Taxpayers' Rights Advocate who assists taxpayers with PA personal income tax and PA inheritance tax problems and concerns that have not been resolved through normal administrative procedures. It is the advocate's responsibility to ensure that the department provides equitable treatment with dignity and respect.

To contact the Taxpayers' Rights Advocate, call 717-772-9347 or write to:

**PA DEPARTMENT OF REVENUE  
TAXPAYERS' RIGHTS ADVOCATE  
LOBBY STRAWBERRY SQUARE  
HARRISBURG PA 17128**

#### **PROTEST, NOTICE OR APPEAL**

Any party not satisfied with the appraisal, allowance or disallowance of deductions, assessment of tax (including discount or interest) or any other matter relating to the tax imposed may object by taking any of the following actions within 60 days of receipt of the notice to which objection is made:

(a) File a written protest specifying all objections with:

**PA DEPARTMENT OF REVENUE  
BOARD OF APPEALS  
PO BOX 281021  
HARRISBURG PA 17128-1021**

The Board of Appeals does not accept facsimile or fax copies of petition forms.

(b) File an appeal or intent to appeal online through the Revenue e-Services Center at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

(c) Notify the Register of Wills in writing that you elect to have the correctness of the department's action determined at the audit of the account of the personal representative. A copy of this election must be sent to:

**PA DEPARTMENT OF REVENUE  
OFFICE OF CHIEF COUNSEL  
PO BOX 281061  
HARRISBURG PA 17128-1061**

(d) File an appeal to the Court of Common Pleas, Orphans' Court Division to have the correctness of the department's action determined at the "audit of the account" of the personal representative or at such time as the court shall fix. A copy of the appeal must be sent to:

**PA DEPARTMENT OF REVENUE  
OFFICE OF CHIEF COUNSEL  
PO BOX 281061  
HARRISBURG PA 17128-1061**

### **COMPLETING THE REV-1500**

#### **PAGE 1**

#### **DECEDENT INFORMATION**

##### **Decedent's Social Security Number**

Enter the nine-digit Social Security number of the decedent.

##### **Date of Death**

Enter the month, day and year of the decedent's death.

##### **Date of Birth**

Enter the month, day and year of the decedent's birth.

##### **Decedent's Name**

Enter decedent's last name, first name and middle initial.

##### **Decedent's Spouse**

If applicable, enter the decedent's spouse's last name, first name, middle initial and last four digits of the social security number.

#### **TYPE OF RETURN**

Only select one oval for the type of return being filed.

##### **Original Estate Return**

Fill in the oval if this is the first return filed for an estate and no other asset or deduction has previously been submitted.

##### **Supplemental Estate Return**

Fill in the oval if the return is being filed to report additional assets or deductions not reported on a prior return.

##### **Individual-Transferee Return**

Fill in the oval if the return is being filed by an individual to report non-probate assets (Schedule F and G) that will not be reported on the estate return.

##### **Remainder Return**

Fill in the oval to report a future interest under a prior limited estate. This oval is only applicable for dates of death prior to Dec. 13, 1982.

#### **FILL IN THE APPLICABLE OVALS**


##### **1. Decedent Died Testate**

Fill in the oval if the decedent died having a valid will which has been submitted to the Register of Wills for probate. A copy of the will must be attached to the return.

##### **2. Spouse Is Sole Beneficiary**

###### **(No Trusts Involved)**

Fill in the oval if all assets pass outright to the surviving spouse either through the will or as designated beneficiary.

 **NOTE:** This oval should not be selected if any of the assets pass to a trust or other similar arrangement.

##### **3. Litigation Proceeds Received**


Fill in the oval if the estate received proceeds of litigation more than nine months from the decedent's date of death.

##### **4. Federal Estate Tax Return Required**

Fill in the oval if the total assets reportable to the Internal Revenue Service required that a federal estate tax return be filed. A copy of the federal return (Form 706) must be filed with the Department of Revenue through the Register of Wills office within one month of the filing of the federal return.

##### **5. Agricultural Exemption**

Fill in the oval to indicate that the decedent owned real estate or agricultural commodity that qualifies for an Agricultural Exemption for dates of death on or after July 1, 2012.

 **NOTE:** If this oval is selected you must include Schedule AU, REV-1197.

## 6. Family-Owned Business Exemption

Fill in the oval to indicate the decedent owned business interest that qualifies for the Family-Owned Business Exemption for dates of death on or after July 1, 2013.



**NOTE:** If this oval is selected you must include Schedule C-SB, REV-571.

## 7. Business assets

Fill in the oval if the decedent owned any business interest, including a sole-proprietorship held by the decedent.

## 8. Decedent Maintained Living Trust

Fill in the oval if the decedent, during his or her lifetime, transferred property to a trust and retained or reserved an interest or a power of appointment. A copy of the instrument must be attached to the return when filed.

## 9. Future Interest Compromise

Fill in the oval to request a compromise if the rate of tax which will be applicable when a future interest vests cannot be established with certainty. This oval is applicable only for an estate where the decedent died on or after Dec. 13, 1982.



**NOTE:** If this oval is selected you must include Schedule M, REV-1647.

## 10. Deferral/Election of Spousal Trust

Fill in the oval if the decedent created a trust or other similar agreement which qualifies as a sole use trust. The estate may choose to defer the tax or elect to tax the trust or other similar arrangement in this estate.



**NOTE:** If this oval is selected you must include Schedule O, REV-1649.

## 11. Total Number of Safe Deposit Boxes

Enter the number of safe deposit boxes held by the decedent alone or jointly (except with a surviving spouse) that must be inventoried. For more information, see REV-584, PA Inheritance Tax & Safe Deposit Boxes brochure and REV-485, Safe Deposit Box Inventory.

## CORRESPONDENT

All requests for information and documentation from the department, including the tax assessment will be forwarded to this individual.

### Name

Enter the first name and last name of the personal representative of the estate.

### Phone Number

Enter the daytime telephone number for the personal representative of the estate.

### Address

Enter the complete address of the personal representative of the estate.

### Email Address

Enter the email address of the personal representative of the estate.

## PAGE 2

## Decedent's Social Security Number

Enter the nine-digit Social Security number of the decedent.

## LINE INSTRUCTIONS

### LINE 1

#### Real Estate (Schedule A)

If the estate is required to complete REV-1502 Schedule A, enter the amount from the Total line of REV-1502 Schedule A on Line 1 of the REV-1500.

If the estate is not required to complete REV-1502 Schedule A, leave Line 1 of the REV-1500 blank.

### LINE 2

#### Stocks and Bonds (Schedule B)

If the estate is required to complete REV-1503 Schedule B, enter the amount from the total line of REV-1503 Schedule B on Line 2 of the REV-1500.

If the estate is not required to complete REV-1503 Schedule B, leave Line 2 of the REV-1500 blank.

### LINE 3

#### Closely Held Corporation, Partnership or Sole-Proprietorship (Schedule C)

If the estate is required to complete REV-1504 Schedule C, enter the amount from the Total line of REV-1504 Schedule C on Line 3 of the REV-1500.

If the estate is not required to complete REV-1504 Schedule C, leave Line 3 of the REV-1500 blank.

### LINE 4

#### Mortgages and Notes Receivable (Schedule D)

If the estate is required to complete REV-1507 Schedule D, enter the amount from the Total line of REV-1507 Schedule D on Line 4 of the REV-1500.

If the estate is not required to complete REV-1507 Schedule D, leave Line 4 of the REV-1500 blank.

### LINE 5

#### Cash, Bank Deposits and Miscellaneous Personal Property (Schedule E)

If the estate is required to complete REV-1508 Schedule E, enter the amount from the Total line of REV-1508 Schedule E on Line 5 of the REV-1500.

If the estate is not required to complete REV-1508 Schedule E, leave Line 5 of the REV-1500 blank.

### LINE 6

#### Jointly Owned Property (Schedule F)

If the estate is required to complete REV-1509 Schedule F, enter the amount from the Total line of REV-1509 Schedule F on Line 6 of the REV-1500.

If the estate is not required to complete REV-1509 Schedule F, leave Line 6 of the REV-1500 blank.



**IMPORTANT:** The Separate Billing Requested oval must be checked to request the department to issue a separate tax notice for tax due on jointly owned assets


directly to the surviving owner. All information requested on REV-1509, Schedule F must be completed, including the surviving joint owner's address, in order for the Department to issue a notice. Do not include amount to be billed separately on Line 6 of the REV-1500.

#### LINE 7

##### **Inter-Vivos Transfers & Miscellaneous Non-Probate Property (Schedule G)**

If the estate is required to complete REV-1510 Schedule G, enter the amount from the Total line of REV-1510 Schedule G on Line 7 of the REV-1500.

If the estate is not required to complete REV-1510 Schedule G, leave Line 7 of the REV-1500 blank.

 **IMPORTANT:** The Separate Billing Requested oval must be checked to request the department to issue a separate tax notice for tax due on transfers directly to the surviving owner. All information requested on REV-1510, Schedule G must be completed, including the transferee's address, in order for the department to issue a notice. Do not include amount to be billed separately on Line 7 of the REV-1500.

#### LINE 8

##### **Total Gross Assets**

Add all assets shown on Lines 1 through 7 together and enter the total value here on Line 8 of the REV-1500.

#### LINE 9

##### **Funeral Expenses and Administrative Costs (Schedule H)**

If the estate is required to complete REV-1511 Schedule H, enter the amount from the Total line of REV-1511 Schedule H on Line 9 of the REV-1500.

If the estate is not required to complete REV-1511 Schedule H, leave Line 9 of the REV-1500 blank.

#### LINE 10

##### **Debts of Decedent, Mortgage Liabilities and Liens (Schedule I)**

If the estate is required to complete REV-1512 Schedule I, enter the amount from the Total line of REV-1512 Schedule I on Line 10 of the REV-1500.

If the estate is not required to complete REV-1512 Schedule I, leave Line 10 of the REV-1500 blank.

#### LINE 11

##### **Total Deductions**

Add all deductions shown on Lines 9 through 10 together and enter the total value here on Line 11 of the REV-1500.

#### LINE 12

##### **Net Value of Estate**


Subtract Line 11 total deductions from Line 8 total gross assets and enter total net value of estate here on Line 12 of the REV-1500.

#### LINE 13

##### **Charitable and Governmental Bequests/Sec. 2113 Trusts for which an election to tax has not been made (Schedule J)**

If the estate is required to complete REV-1513 Schedule J, Section II, enter the amount from the Total line of REV-1513 Schedule J, Section II, on Line 13 of the REV-1500.

If the estate is not required to complete REV-1513 Schedule J, Section II, leave Line 13 of the REV-1500 blank.

 **IMPORTANT:** Do not include any amount passing outright to spouse in Section II.

#### LINE 14

##### **Net Value Subject to Tax**

Subtract Line 13 Charitable and Governmental Bequests/Sec. 2113 Trusts for which an election to tax has not been made from Line 12 net value of Estate and enter total net value subject to tax on Line 14 of the REV-1500.

#### TAX CALCULATION

#### LINE 15

##### **Amount of Line 14 Taxable at the spousal rate, or transfers under Sec. 2116(a)(1.2) or (1.4)**

Calculate the amount from Line 14 subject to tax at the spousal rate and enter the total value on Line 15 of the REV-1500.

#### LINE 16

##### **Amount of Line 14 Taxable at the lineal rate**

Calculate the amount from Line 14 subject to tax at the lineal rate and enter the total value on Line 16 of the REV-1500.

#### LINE 17

##### **Amount of Line 14 Taxable at the sibling rate**

Calculate the amount from Line 14 subject to tax at the sibling rate and enter the total value on Line 17 of the REV-1500.

#### LINE 18

##### **Amount of Line 14 Taxable at the collateral rate**

Calculate the amount from Line 14 subject to tax at the collateral rate and enter the total value on Line 18 of the REV-1500.

#### LINE 19

##### **Tax Due**

Add the amount from Lines 15 through 18 and enter the total value on Line 19 of the REV-1500.

##### **Signatures**

When the return is complete and contains all necessary schedules, the person(s) responsible for filing must sign, address and date the return. If there is no personal representative, every person in actual or constructive possession of any property of the decedent is considered, by law,



a fiduciary for the purposes of the tax and must file a return.

**CAUTION:** Those signing the return are legally responsible and may incur liability for erroneous, false or fraudulent returns.

If the estate representative(s) secured help in preparing the return, the preparer must complete their signature, address and date the return.

## PAGE 3

### Decedent's Complete Address

Enter the complete address where the decedent resided on the date of death.

### TAX PAYMENTS AND CREDITS

#### LINE 1

##### Tax Due

Enter the amount from Line 19, Page 2 on Line 1.

#### LINE 2

##### Credits/Payments

Prior Payments - Enter the receipt number(s) for prior payments made with the Register of Wills. Enter the total amount paid on Line 2.

#### LINE 3

##### Discount

If a payment was made within three months of the decedent's date of death, calculate the discount (see Payment of Tax) and enter on Line 3 of the REV-1500.

#### LINE 4

##### Interest

Calculate any interest that may be due do to late filing (see Payment of Tax).

#### LINE 5

##### Overpayment

If Line 2 + Line 3 is greater than Line 1 + Line 4, enter the difference on Line 5 of the REV-1500. If an overpayment exists, complete the Overpayment Section.

#### LINE 6

##### Tax Due

If Line 1 + Line 4 is greater than Line 2 + Line 3, enter the difference on Line 6 of the REV-1500.

##### Overpayment

If an overpayment exists on Page 3, Line 5 of the REV-1500, fill in the oval that best describes how the overpayment should be issued. If you choose to leave the overpayment or part of the overpayment on the account, the overpayment must be used within 3 years.

Refunds will be issued in the name of the estate and mailed to the correspondent on file at the time of issuance. If a refund is requested and should not be issued in the name of the estate or should be mailed to another address, a

letter from the estate representative must be included with the return. A request for the issuance of a refund to a payee other than the decedent's estate should include the name, address, and Social Security number or FEIN of the payee.

If the estate has received a refund that the representative is unable to cash, contact the Department by calling (717) 787-8327.

### Mark all ovals that apply

If any of the ovals are marked, a REV-1510, Schedule G must be completed and submitted with the REV-1500.

## LIST OF SCHEDULES

**IMPORTANT:** Attach only appropriate schedules based upon the assets and debts and deductions of your particular estate. Do not submit blank schedules.

### Schedule A, REV-1502 – Real Estate

Report all Pennsylvania real estate held by the decedent solely or as tenant-in-common.

### Schedule AU, REV-1197 – Agricultural Use Exemptions

Report a claim for an exemption for real estate pursuant to either the "business of agriculture" exemption or the "farmland-other" exemption under Act 85 of 2012.

### Schedule B, REV-1503 – Stocks and Bonds

Report all stocks and bonds held by the decedent solely or as tenant-in-common.

### Schedule C, REV-1504 – Closely-Held Corporation or Sole Proprietorship

Report all business interests, including a sole proprietorship held by the decedent.

### Schedule C-SB, REV-571 – Family-Owned Business Exemption

Report a business interest for which you are claiming an exemption under Act 52 of 2013.

### Schedule D, REV-1507 – Mortgages and Notes Receivable

Report all mortgages and notes receivable owed to the decedent.

### Schedule E, REV-1508 – Cash, Bank Deposit, & Misc. Personal Property

Report all gross probate estate assets not reportable under any other schedule.

### Schedule F, REV-1509 – Jointly Owned Property

Report all property in which the decedent held an interest as joint tenants with right of survivorship.

### Schedule G, REV-1510 – Inter-Vivos Transfers & Misc. Non-Probate Property

Report all transfers made by decedent during life, by trust or otherwise, to the extent that they were made without valuable and adequate consideration in money or money's worth at the time of the transfer.

### Schedule H, REV-1511 – Funeral Expenses and Administrative Costs

Report any expenses incurred by administering the estate.



**Schedule I, REV-1512 – Debts**

Report all valid debts of the decedent owed at the time of death including all mortgages and liens on real estate.

**Schedule J, REV-1513 - Beneficiaries**

Report all beneficiaries and their relationship to the decedent.

**Schedule K, REV-1514 – Life Estate, Annuity and Term Certain**

Report all presently vested life estate, annuities and terms certain created by the decedent for which valuations must be actuarially determined.

**Schedule M, REV-1647 – Future Interest Compromise**

Report all future interests where the rate of tax that will be applicable when the future interest vests in possession and enjoyment cannot be established with certainty.

**Schedule O, REV-1649 – Deferral/Election of Spousal Trusts**

Report all sole use trusts for which you are choosing to defer the tax until the death of the surviving spouse or electing to tax the trust or other similar arrangement in this estate.

Use the Find an Answer feature to search the database of commonly asked questions. If you do not find your answer in this area, you may submit your question to a customer service representative.

**Internet: [www.revenue.pa.gov](http://www.revenue.pa.gov)**

Pennsylvania inheritance tax forms, schedules, brochures and other information are available on the department's website.

**Email Requests for forms: [ra-forms@pa.gov](mailto:ra-forms@pa.gov)**

**TELEPHONE SERVICES****Taxpayer Service and Information Center**

Call 717-787-8327 for Pennsylvania inheritance tax help during normal business hours, 7:30 a.m. to 5 p.m.

**Services for Taxpayers with Special Hearing and/or Speaking Needs:**

1-800-447-3020 (TTY)

**Language Services**

Non-English-speaking taxpayers can receive assistance from the department through an interpretation service.

**TAXPAYER SERVICE & ASSISTANCE****ONLINE SERVICES**

**Online Customer Service Center at [www.revenue.pa.gov](http://www.revenue.pa.gov)**

You can find answers to commonly asked questions by using the department's Online Customer Service Center.

**HISTORICAL TAX RATES**

| Effective as of Date of Death     | Spouse | Lineal  | Sibling | Collateral* |
|-----------------------------------|--------|---------|---------|-------------|
| 4/07/1826 to 4/22/1846            | 0%     | 0%      | 2.5%    | 2.5%        |
| 4/23/1846 to 7/10/1917            | 0%     | 0%      | 5%      | 5%          |
| 7/11/1917 to 5/04/1921            | 2%     | 2%      | 5%      | 5%          |
| 5/5/1921 to 12/10/1951            | 2%     | 2%      | 10%     | 10%         |
| 12/11/1951 to 12/29/1967 @ 4pm    | 2%     | 2%      | 15%     | 15%         |
| 12/29/1967 after 4pm to 6/30/1994 | 6%     | 6%      | 15%     | 15%         |
| 7/1/1994 to 12/31/1994            | 3%     | 6%      | 15%     | 15%         |
| 1/1/1995 to 6/30/2000             | 0%     | 6%      | 15%     | 15%         |
| 7/1/2000 to Present               | 0%     | 4.5% ** | 12%     | 15%         |

\* Until May 31, 1957, charities were considered collateral beneficiaries.

\*\* Effective July 1, 2000, transfers from a child, age 21 or younger to a natural or adoptive parent or stepparent are at a zero tax rate. For dates of death on or after January 1, 2020, transfers to or for the use of a child age 21 or younger from a natural parent, an adoptive parent or a stepparent of the child are at a zero tax rate.

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**REV-1500**

OFFICIAL USE ONLY

**INHERITANCE TAX RETURN  
RESIDENT DECEDENT**

| County Code | Year | File Number |
|-------------|------|-------------|
|             |      |             |

**ENTER DECEDENT INFORMATION BELOW**

| Social Security Number | Date of Death | MMDDYYYY | Date of Birth | MMDDYYYY |
|------------------------|---------------|----------|---------------|----------|
|                        |               |          |               |          |

| Decedent's Last Name | Suffix | Decedent's First Name | MI |
|----------------------|--------|-----------------------|----|
|                      |        |                       |    |

**(If Applicable) Enter Surviving Spouse's Information Below**

| Spouse's Last Name | Spouse's First Name | MI | Last Four Digits of Spouse's SSN |
|--------------------|---------------------|----|----------------------------------|
|                    |                     |    |                                  |

**THIS RETURN MUST BE FILED IN DUPLICATE WITH THE  
REGISTER OF WILLS**

**TYPE OF RETURN (only select one)**

- ☐ Original Estate Return
 ☐ Supplemental Estate Return  
(Only include items not previously reported)
 ☐ Individual-Transferee Return  
(Individual reporting non-probate assets separate from the estate; Schedule F and G assets only)
 ☐ Remainder Return  
(Date of death prior to 12/13/1982)

**FILL IN ALL OVALS THAT APPLY**

- ☐ 1. Decedent Died Testate  
(Attach copy of Will)
 ☐ 2. Spouse is Sole Beneficiary  
(With no Trust involved)
 ☐ 3. Litigation Proceeds Received
 ☐ 4. Federal Estate Tax Return Required
 ☐ 5. Agricultural Exemption  
(Date of death after 6/30/2012)
 ☐ 6. Family-Owned Business Exemption  
(Date of death after 6/30/2013)
 ☐ 7. Business Assets
 ☐ 8. Decedent Maintained Living Trust  
(Attach copy of Trust)
 ☐ 9. Future Interest Compromise  
(Date of death after 12/12/1982)
 ☐ 10. Deferral/Election of Spousal Trust
 ☐ 11. Total Number of Safe Deposit Boxes

**CORRESPONDENT - THIS SECTION MUST BE COMPLETED. ALL CORRESPONDENCE AND CONFIDENTIAL TAX INFORMATION SHOULD BE DIRECTED TO:**

| Name | Daytime Telephone Number |
|------|--------------------------|
|      |                          |

| First Line of Address |
|-----------------------|
|                       |

| Second Line of Address |
|------------------------|
|                        |

| City or Post Office | State | Zip Code |
|---------------------|-------|----------|
|                     |       |          |

Correspondent's email address: \_\_\_\_\_

**REGISTER OF WILLS USE ONLY**

**DATE FILED STAMP**

**PLEASE USE ORIGINAL FORM ONLY**

**REGISTER OF WILLS USE ONLY  
DATE FILED MMDDYYYY**



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REV-1500 (EX) MOD 03-19

Decedent's Social Security Number

Decedent's Name:

**RECAPITULATION**

1. Real Estate (Schedule A) ..... 1.
2. Stocks and Bonds (Schedule B) ..... 2.
3. Closely Held Corporation, Partnership or Sole-Proprietorship (Schedule C) ..... 3.
4. Mortgages and Notes Receivable (Schedule D) ..... 4.
5. Cash, Bank Deposits and Miscellaneous Personal Property (Schedule E) ..... 5.
6. Jointly Owned Property (Schedule F) ☐ Separate Billing Requested ..... 6.
7. Inter-Vivos Transfers & Miscellaneous Non-Probate Property  
(Schedule G) ☐ Separate Billing Requested ..... 7.
8. **Total Gross Assets** (total Lines 1 through 7) ..... 8.

9. Funeral Expenses and Administrative Costs (Schedule H) ..... 9.
10. Debts of Decedent, Mortgage Liabilities and Liens (Schedule I) ..... 10.
11. **Total Deductions** (total Lines 9 and 10) ..... 11.
12. **Net Value of Estate** (Line 8 minus Line 11) ..... 12.
13. Charitable and Governmental Bequests/Sec. 2113 Trusts for which  
an election to tax has not been made (Schedule J) ..... 13.
14. **Net Value Subject to Tax** (Line 12 minus Line 13) ..... 14.

**TAX CALCULATION - SEE INSTRUCTIONS FOR APPLICABLE RATES**

15. Amount of Line 14 taxable  
at the spousal tax rate, or  
transfers under Sec. 2116  
(a)(1.2) or (1.4) ..... X .0 ..... 15.
16. Amount of Line 14 taxable  
at lineal rate ..... X .0 ..... 16.
17. Amount of Line 14 taxable  
at sibling rate ..... X .12 ..... 17.
18. Amount of Line 14 taxable  
at collateral rate ..... X .15 ..... 18.
19. **TAX DUE** ..... 19.

Under penalties of perjury, I declare I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer other than the person responsible for filing the return is based on all information of which preparer has any knowledge.

SIGNATURE OF PERSON RESPONSIBLE FOR FILING RETURN

DATE

ADDRESS

SIGNATURE OF PREPARER OTHER THAN PERSON RESPONSIBLE FOR FILING THE RETURN

DATE

ADDRESS



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1505619201



**DECEDENT'S COMPLETE ADDRESS**

Decedent's Name

Street Address

City

State

ZIP Code

**TAX PAYMENTS AND CREDITS**

1. Tax Due (Page 2, Line 19) . . . . . 1.

2. Prior Payments - Enter total payment amount on Line 2  
(List each receipt number for prior payments)

Receipt 1

Receipt 2

Receipt 3

Receipt 4

(If additional space is needed, attach a separate piece of paper)

Total Amount Paid 2.

3. Discount - Only if applicable (See Instructions) . . . . . 3.

4. Interest . . . . . 4.

5. If Line 2 + Line 3 is greater than Line 1 + Line 4, enter the difference. This is the **OVERPAYMENT**. 5.  
**Complete the OVERPAYMENT Section below**6. If Line 1 + Line 4 is greater than Line 2 + Line 3, enter the difference. This is the **TAX DUE** . . . . . 6.**OVERPAYMENT: (select one oval)**☐ Leave overpayment on the account\*Make check payable to: **REGISTER OF WILLS, AGENT**☐ Issue a refund of the entire overpayment☐ Issue a partial refund and leave the remaining amount on the account\* . . . . . Refund Amount \$

**Important:** Estate refunds will be issued in the name of the estate and mailed to the correspondent on file at the time of issuance. If you are unable to cash a refund in the name of the estate or the refund should be mailed to another individual, a representative of the estate may request a change. See instructions for additional information.

\*The department will only maintain an overpayment for 3 years.

**MARK ALL OVALS THAT APPLY**

1. Decedent made a transfer and:
  - a. retained the use or income of the property transferred. . . . . ☐
  - b. retained the right to designate who shall use the property transferred or its income. . . . . ☐
  - c. retained a reversionary interest. . . . . ☐
  - d. received the promise for life of either payments, benefits or care . . . . . ☐
2. If death occurred after Dec. 12, 1982: Decedent transferred property within one year of death without receiving adequate consideration . . . . . ☐
3. Decedent owned an "in trust for" or payable-upon-death bank account or security at his or her death . . . . . ☐
4. Decedent owned an individual retirement account, annuity or other non-probate property, which contains a beneficiary designation . . . . . ☐

**IF ANY OVALS ARE MARKED, YOU MUST COMPLETE SCHEDULE G AND FILE IT AS PART OF THE RETURN**

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**pennsylvania**  
DEPARTMENT OF REVENUE

INHERITANCE TAX RETURN  
RESIDENT DECEDENT

# **SCHEDULE A**

## **REAL ESTATE**

**ESTATE OF:****FILE NUMBER:**

**All real property owned solely or as a tenant in common must be reported at fair market value.** Fair market value is defined as the price at which property would be exchanged between a willing buyer and a willing seller, neither being compelled to buy or sell, both having reasonable knowledge of the relevant facts.  
**Real property that is jointly-owned with right of survivorship must be disclosed on Schedule F.**

| ITEM<br>NUMBER                                       | <p>Attach a copy of the settlement sheet if the property has been sold.<br/>Include a copy of the deed showing decedent's interest if owned as tenant in common.</p> <p>DESCRIPTION</p> | VALUE AT DATE<br>OF DEATH |
|--|---|---------------------------|
| 1.   |   |                           |
| <b>TOTAL</b> (Also enter on Line 1, Recapitulation.) |   | \$                        |

If more space is needed, use additional sheets of paper of the same size.

# Instructions for REV-1502 Schedule A

Real Estate

REV-1502 EX (10-15)

## GENERAL INFORMATION

### PURPOSE OF SCHEDULE

Use REV-1502 Schedule A to report all Pennsylvania real estate held by the decedent solely or as tenant-in-common.

## FORM INSTRUCTIONS

### ESTATE OF

Enter the complete name of the estate as shown on the REV-1500, Pennsylvania Inheritance Tax Return.

### FILE NUMBER

Enter the file number of the estate assigned by the Register of Wills as shown on the REV-1500, Pennsylvania Inheritance Tax Return.

## GENERAL INSTRUCTIONS

### DESCRIPTION

Report the physical street address of the property and the parcel ID number.


When reporting the fractional interest in a parcel of real property owned as a tenant-in-common, state the decedent's fractional interest, include the full value of the property with the description, and enter only the value of the decedent's interest in the column marked, "Value at Date of Death". Supply a copy of the deed showing the fractional interest.

### VALUE AT DATE OF DEATH


Estates are required to report all real estate at the fair market value as of the date of death. Fair market value is defined as the price at which the property would be sold by a willing seller, not compelled to sell, to a willing buyer, not compelled to buy, when both have reasonable knowledge of the relevant facts.

There are three methods to value the property at date of death: sale price, appraisal value or county tax assessment multiplied by the common level ratio factor.

The Department of Revenue allows up to 15 months after the date of death to report a sale price. If you use the sale price, you must report the gross sales price.

 **Important.** Attach a copy of the tax assessment notice, certified appraisal, or settlement sheet (HUD1) used to value the real property.

If the real estate was sold to a family member or anyone associated with the administration of the estate, an appraisal or other documentary evidence of the fair market value must be submitted to verify that the real estate was sold at the fair market value.

 **Important.** Sale price can only be reported if the real estate was sold within 15 months of the date of death.


### Special Farm Use Valuation


For dates prior to July 1, 2012, land devoted to agricultural use, agriculture reserve or forest reserve may be eligible for preferential assessment measured by particular use, rather than by fair market value. This preferential valuation may be used to determine county property tax assessments. If you elect to use this method of valuation, the special use valuation under the Pennsylvania Farmland and Forest Land Assessment Act of 1974, 72 P.S. §5490.1, et. seq. must be reported. You will also be required to submit fair market value appraisals of the residential property, farm outbuildings and agricultural

property so that a proper valuation may be made if the special use is discontinued or if the property does not meet all requirements.

### Agriculture Exemptions


For dates of death on or after July 1, 2012, real estate that qualifies under the Agriculture Exemptions enacted by Act 85 of 2012 may be exempt from inheritance tax. For more information, refer to Inheritance Tax Informational Notice Inheritance tax 2012-01.

 **Note.** Real estate held between a decedent and his or her surviving spouse as either tenants by the entirety or joint tenants with right of survivorship for more than one year prior to the decedent's death is exempt from inheritance tax.

 **Note.** Real estate situated outside of Pennsylvania is exempt from Pennsylvania inheritance tax unless under contract to sell prior to death. See REV-1508, Schedule E.

## TOTAL

Total all items in the Value at Date of Death column and enter value here. Enter this value on Line 1, Page 2 of the REV-1500.

 **Caution.** A retained life estate is fully taxable and should be reported on REV-1510, Schedule G.

Real estate held as joint with right of survivorship, except between spouses, is reportable on REV-1509, Schedule F.

All real estate held in a trust should be reported on REV-1510, Schedule G.

The decedent's indebtedness for any mortgages on the real estate reported on this schedule should be claimed on REV-1512, Schedule I.





**pennsylvania**  
DEPARTMENT OF REVENUE  
INHERITANCE TAX RETURN  
RESIDENT DECEDENT

## SCHEDULE B STOCKS & BONDS

ESTATE OF

FILE NUMBER

All property jointly owned with right of survivorship must be disclosed on Schedule F.

| ITEM<br>NUMBER                                      | DESCRIPTION | VALUE AT DATE<br>OF DEATH |
|---|-------------|---------------------------|
| 1.  |             |                           |
| <b>TOTAL</b> (Also enter on Line 2, Recapitulation) |             | \$                        |

If more space is needed, insert additional sheets of the same size

# Instructions for REV-1503 Schedule B

Stocks and Bonds

REV-1503 EX (02-15)

## GENERAL INFORMATION

### PURPOSE OF SCHEDULE

Use Rev-1503 Schedule B to report all stocks and bonds held by the decedent solely or as tenant-in-common.

## FORM INSTRUCTIONS

### ESTATE OF

Enter the complete name of the estate as shown on the REV-1500, Pennsylvania Inheritance Tax Return.

### FILE NUMBER

Enter the file number of the estate assigned by the Register of Wills as shown on the REV-1500, Pennsylvania Inheritance Tax Return.

## GENERAL INSTRUCTIONS


### DESCRIPTION

The stock description must include the number of shares, whether common or preferred, par and market values, the exact name of the corporation and CUSIP number, if available.

The bond description must include the type of bond, quantity, denomination, obligor, date of maturity, interest rate, and interest due dates.

### VALUE AT DATE OF DEATH


Estates are required to report all stocks and bonds at the market value as of the date of death.

 **TIP** Fair market value is determined by taking the mean of the highest and lowest quoted selling prices on the date of death.

Where death occurs on a weekend, the valuation of any stock listed on the


Nasdaq or other major exchange is the average of the mean between the high and low for Friday and the mean between the high and low on the Monday after death. Where death occurs on a holiday, the valuation of such stock is the average of the mean of the high and the low on the day preceding the holiday and the mean between the high and low of the succeeding market day. If there were no sales on the valuation date, but there were sales on dates within a reasonable period both before and after the valuation date, the fair market value is determined by taking a weighted average of the means between the highest and lowest sales on the nearest date before and the nearest after the valuation date. The average is to be weighted inversely by the respective numbers of trading days between the selling dates and the valuation date.

In cases of stock quotations listed as "Over the Counter", use the mean between the bid and asked. The "alternate valuation" is not accepted for Pennsylvania Inheritance Tax purposes.

 **Note.** U. S. Savings Bonds, series E, EE and I must be reported at the date of death redemption value. Series H and HH must be reported at the face value.

Mutual funds are to be reported at the net asset value (NAV). Include as a separate item dividends not collected at death but payable to the decedent or estate because the decedent was a stock-holder of record on or before the date of decedent's death. When stock is being traded on an exchange and is selling ex-dividend on the date of the decedent's death, add the amount of the dividend to the


ex-dividend quotation to determine the fair market value of the stock as of the date of the decedent's death. Interest due, but not collected, and interest accrued, but not due as of the date of the decedent's death, is taxable and must be reported on this schedule.

 **Important.** Capital stock, registered bonds, a security or a security account held by the decedent in a "Transfer on Death" [TOD] designation, a "Payable on Death" [POD] designation or any other beneficiary designation format must be reported on REV-1510, Schedule G.

In order to satisfy the reporting requirements the estate may file a return and pay the tax prior to the transfer of the asset. If that is not possible, you may also receive a waiver from the Department of Revenue prior to the transfer, or simply provide written notice of the transfer to the department within ten days of the transfer. The latter two options for compliance can be accomplished by using form REV-516 to request a waiver or provide the appropriate notice within ten days.

### TOTAL

Total all items in the Value at Date of Death column and enter value here. Enter this value on Line 2, Page 2 of the REV 1500.

 **Caution.** Stocks, securities, jointly held with rights of survivorship, are to be reported on REV-1509, Schedule F.

Stocks and securities accounts held in a beneficiary form should be reported on REV-1510, Schedule G.



**pennsylvania**  
DEPARTMENT OF REVENUE

INHERITANCE TAX RETURN  
RESIDENT DECEDENT

**SCHEDULE D**  
**MORTGAGES & NOTES**  
**RECEIVABLE**

ESTATE OF

FILE NUMBER

All property jointly owned with right of survivorship must be disclosed on Schedule F.

| ITEM<br>NUMBER | DESCRIPTION   | VALUE AT DATE<br>OF DEATH |
|----------------|---|---------------------------|
|                |   |                           |
|                | <b>TOTAL</b> (Also enter on Line 4, Recapitulation) | <b>\$</b>                 |

(If more space is needed, insert additional sheets of the same size.)



# Instructions for REV-1507 Schedule D

## Mortgages and Notes Receivable

REV-1507 EX (02-15)

### GENERAL INFORMATION

#### PURPOSE OF SCHEDULE

Use Rev-1507 Schedule D to report all mortgages and notes receivable owed to the decedent.

### FORM INSTRUCTIONS

#### ESTATE OF

Enter the complete name of the estate as shown on the REV-1500, Pennsylvania Inheritance Tax Return.

#### FILE NUMBER

Enter the file number of the estate assigned by the Register of Wills as shown on the REV-1500, Pennsylvania Inheritance Tax Return.

### GENERAL INSTRUCTIONS

#### DESCRIPTION

When reporting the mortgages include the face value and unpaid balance, date of mortgage, date of maturity, name of maker, property mortgaged, mortgage book reference, schedule of payments, interest dates and rate of interest.

When reporting the note receivable include the face value and unpaid balance, date of note, date of maturity, name of obligor, schedule of payments, interest dates and rate of interest.



**Note.** This is an asset of the decedent, i.e., the decedent was the person receiving the payments.

#### VALUE AT DATE OF DEATH

The taxable amount is the unpaid balance on the date of death.

#### TOTAL

Total all items in the Value of Date of Death column and enter value here. Enter this value on Line 4, Page 2 of the REV 1500.



**pennsylvania**

DEPARTMENT OF REVENUE

INHERITANCE TAX RETURN

RESIDENT DECEDENT

## SCHEDULE E

### CASH, BANK DEPOSITS & MISC. PERSONAL PROPERTY

ESTATE OF:

FILE NUMBER:

Include the proceeds of litigation and the date the proceeds were received by the estate.  
All property jointly owned with right of survivorship must be disclosed on Schedule F.

| ITEM<br>NUMBER                                      | DESCRIPTION | VALUE AT DATE<br>OF DEATH |
|---|-------------|---------------------------|
|   |             |                           |
| <b>TOTAL (Also enter on Line 5, Recapitulation)</b> |             | <b>\$</b>                 |

If more space is needed, use additional sheets of paper of the same size.

# Instructions for REV-1508 Schedule E

Cash, Bank Deposits, & Misc. Personal Property

REV-1508 EX (02-15)

## GENERAL INFORMATION

### PURPOSE OF SCHEDULE

Use Rev-1508 Schedule E to report all gross probate estate assets not reportable under any other schedule.

## FORM INSTRUCTIONS

### ESTATE OF

Enter the complete name of the estate as shown on the REV-1500, Pennsylvania Inheritance Tax Return.

### FILE NUMBER

Enter the file number of the estate assigned by the Register of Wills as shown on the REV-1500, Pennsylvania Inheritance Tax Return.

## GENERAL INSTRUCTIONS

### DESCRIPTION

Report jewelry, wearing apparel, household goods and furnishings, books, paintings, automobiles, boats, time shares, cash on hand and in financial institutions, money market funds, salaries or wages, rents, rents due, but not collected or rent accrued, but not due on the date of death, leaseholds, royalties, patents, judgments, reversionary or remainder interests, IRA's, annuities and pension plans payable to the estate.

Report all real property situated outside the commonwealth, which the decedent had contracted to sell and for which settlement had not occurred prior to death, provided that the property is not subject to death tax in the state, country or territory wherein the property is located.

**TIP** Tangible personal property located outside of Pennsylvania is not subject to Pennsylvania inheritance tax.

If any article (e.g., jewelry, furs, silverware or paintings, etc.) is worth more than \$3,000, or if any collection of articles in one category is valued at more than \$10,000, include an appraisal by an expert and the appraiser's statement concerning his qualifications.

For cash in banks and other financial institutions, report the name and address of the financial institution, the account number, nature of the account (i.e., checking, savings) and the date of death balance.

### VALUE AT DATE OF DEATH

Report the date of death balance value of each asset.

**Important.** Attach copies of statements obtained from the financial organizations used to determine value.

### Litigation Proceeds Received

Report proceeds received by an estate representative for any personal injury claim instituted by the decedent prior to the decedent's date of death.

Report any proceeds received from a settlement of a wrongful death/survival action claim instituted and paid to the estate representative after the decedent's date of death.

Include the date the monies were received by the estate on the schedule. All personal injury claims instituted prior to the decedent's date of death and funds allocated to the survival action as

part of a wrongful death/survival action claim are subject to Pennsylvania inheritance tax.

**Important.** A copy of the petition filed with the court for the approval of the settlement and/or allocation, and a copy of the signed court order must be attached.

If the Department of Revenue has previously reviewed and accepted the settlement, attach verification. In cases where structured settlements have been accepted or there is an agreement to provide payments for a number of years, it will be necessary for the estate to submit information sufficient for the department to calculate the present value of such distributions.

**Note.** Only the decedent's spouse, child or parent can institute a wrongful death claim.

### TOTAL

Total all items in the Value at Date of Death column and enter value here. Enter this value on Line 5, Page 2 of the REV 1500.

**Caution.** IRA's, annuities and pension plans that have named beneficiaries should be reported on REV-1510, Schedule G.

For estates of decedents with a date of death on or after December 13, 1982, all life insurance policies on the life of the decedent, payable to the estate or to a named beneficiary, are exempt from inheritance tax.

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**Pennsylvania Department of Revenue**

**Instructions for REV-1509**

**Schedule F – Jointly Owned Property**

**GENERAL INFORMATION**

**PURPOSE OF SCHEDULE**

Use REV-1509 Schedule F to report all property in which the decedent held an interest as joint tenants with right of survivorship.

**FORM INSTRUCTIONS**

**ESTATE OF**

Enter the complete name of the estate as shown on the REV-1500, Pennsylvania Inheritance Tax Return.

**FILE NUMBER**

Enter the file number of the estate assigned by the Register of Wills as shown on the REV-1500, Pennsylvania Inheritance Tax Return.

**GENERAL INSTRUCTIONS**

**SURVIVING JOINT TENANT(S) INFORMATION**

Enter the surviving joint tenant's name, address and relationship to decedent.

**JOINTLY OWNED PROPERTY**

Enter the letter corresponding with the joint tenant, last 4 digits of bank account #, date asset was made joint, description of property, date of death value, percentage of decedent's interest and the value of decedent's interest.

**LAST FOUR DIGITS OF BANK ACCOUNT NUMBER**

If applicable, enter the last four digits of the bank account number or similar identifying number for the account being reported.

**DESCRIPTION OF PROPERTY**

Report all property of whatever kind or character, whether real estate is situated in the Commonwealth of Pennsylvania or personal property in which the decedent held an interest as a joint tenant with a right of survivorship.



**NOTE:** Assets held jointly with right of survivorship between spouses are not reportable for inheritance tax purposes.

**DATE OF DEATH VALUE**

When reporting the assets indicate the date the asset was placed into joint ownership, the exact balance or market value at date of death, and the value of the taxable interest.

Each description must show the exact registration of the asset and the appropriate letter, A. B. C. etc., to indicate the name, address, and relationship of each of the surviving joint tenants to the decedent.

If the jointly held asset is a rollover from a previously jointly held account, that information should be reported, including date originally issued and the date the rollover occurred.



**IMPORTANT:** If the surviving joint owner of any asset has received a separate assessment notice from the department and paid the tax due on a specific joint asset, the value of that asset should not be included in the total for this schedule.

An estate representative may request that the department issue a separate tax notice for tax due on jointly owned assets directly to the surviving owner by filling in the oval below Line 6 of the REV-1500. All information requested on REV-1509, Schedule F must be completed, including the surviving joint owner's address, in order for the department to issue a notice. This option should only be used when the estate representative does not wish to pay the tax on the jointly-owned assets from estate funds and if the decedent's will does not have a stipulation stating that all taxes from whatever conveyance shall be paid out of the probate estate.

**TOTAL**

Total all items in the Value at Date of Death column and enter value here. Enter this value on Line 6, Page 2 of the REV-1500.



**CAUTION:** Assets made joint within one year of death are reported on REV-1510, Schedule G.

Do not report a retained life interest on this schedule.



**Instructions for REV-1510****Schedule G – Inter-Vivos Transfers and Misc. Non-Probate Property**

REV-1510 IN (EX+) 03-19

**GENERAL INFORMATION****PURPOSE OF SCHEDULE**

Use REV-1510, Schedule G to report all transfers made by decedent during life, by trust or otherwise, to the extent that they were made without valuable and adequate consideration in money or money's worth at the time of the transfer.

**FORM INSTRUCTIONS****ESTATE OF**

Enter the complete name of the estate as shown on the REV-1500, Pennsylvania Inheritance Tax Return.

**FILE NUMBER**

Enter the file number of the estate assigned by the Register of Wills as shown on the REV-1500, Pennsylvania Inheritance Tax Return.

**GENERAL INSTRUCTIONS****LAST FOUR DIGITS OF ACCOUNT ID**

Enter the last four digits of the account number or similar identifying number of the property being reported.

**DESCRIPTION OF PROPERTY**

Report the name of the transferee, transferee's relationship to the decedent and the date of the transfer.

Supply a copy of the deed for real estate.

**DATE OF DEATH VALUE**

Transfers should be valued as of the date of death and not the date of transfer. Include all transfers in the gross estate on this schedule.

**% OF DECEDENT'S INTEREST**

Report the percent of the decedent's interest that is subject to tax.

**EXCLUSION**

Transfers made within one year of death are eligible for a \$3,000 exclusion to the extent they exceed \$3,000 in value. A \$3,000 exclusion may be taken per transferee, per calendar year.

For example, if the decedent transferred \$10,000 within one year of death, \$7,000 would be subject to tax.

**TAXABLE VALUE**

Enter the taxable amount of the decedent's interest less any exclusion if applicable. This is the amount subject to tax.

**TOTAL**

Total all items in the Taxable Value column and enter value here. Enter this value on Line 7, Page 2 of the REV-1500.

**TRANSFERS SUBJECT TO TAX****IRAs, ANNUITIES AND PENSION PLANS**

IRAs are fully taxable if the decedent was 59½ years of age or older or considered disabled at any age.

If the decedent was younger than 59½ years of age, the IRA is taxable only if he or she was disabled and not subject to the 10 percent penalty imposed by the IRS for a premature withdrawal.

Annuities are fully taxable.

Employer-sponsored retirement and/or pension plans are exempt from tax if the decedent, during his lifetime, did not have the right to possess, enjoy, assign or anticipate the payments made. A pension plan where the decedent's only rights were to designate a beneficiary and receive a regular monthly payment are not subject to tax.

**⚠ IMPORTANT:** When a retirement and/or pension plan is reported as being exempt, a copy of the plan summary is required.

**JOINT TENANCY**

Any assets made joint with another person within one year of death are fully taxable. The transferee may claim a \$3,000 exclusion.

**RETAINED REVERSIONARY INTEREST**

Transfers where the decedent reserved the right to regain or reassert control of the asset are taxable if the reversionary interest exceeds 5 percent of the value of the transferred property.

**LIFE ESTATE**

Transfers in which the decedent reserved a life interest are fully taxable. This includes transfers where the decedent expressly or impliedly reserved for life or any period which does not, in fact, end before death, the income or enjoyment of the property.


For example, a reservation of a life interest includes the right to use or occupy the property or receive rents. Continued occupancy without the payment of rent would subject the property to tax.

**PROMISES BY TRANSFEE**

Transfers in which the transferee promises to make payments to or care for the transferor during the remainder of the transferor's life may be subject to tax.


**REVOCABLE AND TENTATIVE TRUSTS**

Trusts include transfers under which the decedent had the power to alter, amend, or revoke the interest of the beneficiary, e.g. In trust for (ITF) accounts.

 **IMPORTANT:** When a trust is reported, a copy of the instrument creating the trust is required as well as a valuation of the assets contained in the trust.

An estate representative may request separate billing for non-probate assets. All information on REV-1510,

Schedule G must be completed and the address of the transferee included. This option should be used only when there is no tax clause requiring the estate to pay the tax.

 **IMPORTANT:** Life insurance proceeds on the life of the decedent are not subject to inheritance tax.





**pennsylvania**

DEPARTMENT OF REVENUE

INHERITANCE TAX RETURN

RESIDENT DECEDENT

# **SCHEDULE H** **FUNERAL EXPENSES AND** **ADMINISTRATIVE COSTS**

ESTATE OF

FILE NUMBER

Decedent's debts must be reported on Schedule I.

| ITEM<br>NUMBER                                      | DESCRIPTION  | AMOUNT    |
|---|--|-----------|
| A.<br>1.  | FUNERAL EXPENSES:  |           |
| B.<br>1.  | ADMINISTRATIVE COSTS:<br>Personal Representative Commissions:<br>Name(s) of Personal Representative(s) _____<br>Street Address _____<br>City _____ State _____ ZIP _____<br>Year(s) Commission Paid: _____               |           |
| 2.  | Attorney Fees:   |           |
| 3.  | Family Exemption: (If decedent's address is not the same as claimant's, attach explanation.)<br>Claimant _____<br>Street Address _____<br>City _____ State _____ ZIP _____<br>Relationship of Claimant to Decedent _____ |           |
| 4.  | Probate Fees:  |           |
| 5.  | Accountant Fees:   |           |
| 6.  | Tax Return Preparer Fees:  |           |
| 7.  |  |           |
| <b>TOTAL (Also enter on Line 9, Recapitulation)</b> |  | <b>\$</b> |

If more space is needed, use additional sheets of paper of the same size.

# Instructions for REV-1511 Schedule H

## Funeral Expenses & Administrative Cost

REV-1511 EX (10-15)

### GENERAL INFORMATION

#### PURPOSE OF SCHEDULE

Use REV-1511 Schedule H to report any expenses incurred by administering the estate.

### FORM INSTRUCTIONS

#### Estate of

Enter the complete name of the estate as shown on REV-1500, Pennsylvania Inheritance Tax Return.

#### File Number

Enter the file number of the estate assigned by the Register of Wills as shown on REV-1500, Pennsylvania Inheritance Tax Return.

### GENERAL INSTRUCTIONS

#### Description

##### A. Funeral Expenses

Itemize, giving names of persons to whom payable and the exact nature of the expense. Such expenses include but are not limited to: opening of graves, services of mortician, embalming and transportation, casket, flowers, fee for religious service, funeral refreshments, the cost of a burial lot or other resting place, and purchase and erection of a marker, gravestone or monument on decedent's final resting place. Bequests or devises in trust or funds placed in trust after decedent's death, or funds paid under a contract after decedent's death may be claimed to the extent that such funds or the income therefrom are applied to the care and preservation of the final resting place of the decedent's remains, or for religious services.

 **NOTE:** Funeral expenses paid by a prepaid funeral account are

deductible, provided that the prepaid account is reported as an asset of the decedent on REV-1508, Schedule E.

##### B. Administrative Costs


You may deduct, in reasonable amounts, fees for services rendered to the estate which will be paid. Administration expenses include but are not limited to: costs of letters testamentary or of administration, accounting fees, tax return preparation fees, estate notices, inventory, fees of appraisers, witnesses, short certificates, affidavits, fees for account and adjudication, public liability insurance premiums, stock transfers, stamps, registered mail charges, certified copies of will, fees for recording instruments, bank charges for supervision of entry into safe deposit boxes, broker's commissions, state and local realty transfer taxes, cost of maintaining property administered, and other services.

**Personal Representative Commissions.** Personal representative's fees constitute taxable income. Executor fees received by residents of Pennsylvania must be reported as compensation for personal income tax purposes in the year in which they are received. Corporate representatives must include a federal identification number.

**Attorney Fees.** Attorney fees must be reasonable given the number and nature of the assets to be administered, the value of those assets, the complexity of the issues involved, and the time necessary to settle the estate. The Department of Revenue does not recognize a set percentage fee or fee schedule. Any circumstances which necessitate fees above that which would normally be incurred should be described in an attachment to the tax return. Attorney fees incidental to litigation

instituted by the beneficiaries for their benefit do not constitute a proper deduction.

**Family Exemption.** The family exemption is a right given to specific individuals to retain or claim certain items or amounts of the decedent's property in accordance with Section 3121 of the Probate, Estate and Fiduciaries Code.

 **IMPORTANT:** The spouse of any decedent, or if there is no spouse, then such children who resided in the same household as the decedent at the decedent's death, or if there are no children, then the parent or parents of the decedent who resided in the same household as the decedent at the decedent's death, may retain or claim property to the value permitted by law as the "family exemption" under the Probate, Estates and Fiduciaries Code. The family exemption is \$3,500.

The family exemption is generally payable from the probate estate and, in certain instances, may be paid from the decedent's trust.

Expenses incurred in administering real property held in the decedent's name alone are allowed in reasonable amounts. However, when the decedent held title jointly with another or others, with rights of survivorship, expenses incurred after the decedent's death are not allowed. If the decedent held title as a tenant-in-common, expenses incurred in administering the decedent's interest are only allowed to the same extent as the decedent's fractional interest in the real property.

#### Total

Total all items in the amount column and enter here. Enter this value on Line 9, Page 2 of REV-1500.



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DEPARTMENT OF REVENUE

INHERITANCE TAX RETURN  
RESIDENT DECEDENT

# SCHEDULE I

## DEBTS OF DECEDENT, MORTGAGE LIABILITIES & LIENS

ESTATE OF

FILE NUMBER

Report debts incurred by the decedent prior to death that remained unpaid at the date of death, including unreimbursed medical expenses.

| ITEM<br>NUMBER                                       | DESCRIPTION | VALUE AT DATE<br>OF DEATH |
|--|-------------|---------------------------|
| 1.   |             |                           |
| <b>TOTAL</b> (Also enter on Line 10, Recapitulation) |             | \$                        |

If more space is needed, insert additional sheets of the same size.

# Instructions for REV-1512 Schedule I

## Debts of Decedent, Mortgage Liabilities & Liens

REV-1512 EX (02-15)

### GENERAL INFORMATION

#### PURPOSE OF SCHEDULE

Use REV-1512 Schedule I to report all valid debts of the decedent owed at the time of death.

### FORM INSTRUCTIONS

#### Estate of

Enter the complete name of the estate as shown on REV-1500, Pennsylvania Inheritance Tax Return.

#### File Number

Enter the file number of the estate assigned by the Register of Wills as shown on REV-1500, Pennsylvania Inheritance Tax Return.

### GENERAL INSTRUCTIONS

#### Description

Unless otherwise noted, debts of the decedent including mortgages and liens on real estate are deductible regardless of whether or not assets comprising the taxable estate are employed in the payment or discharge of the deductible items. However, uncollectible liens are not allowable as a debt of the decedent. These would include invalid liens such

as those filed while the decedent is under bankruptcy.



**IMPORTANT:** When a tax is imposed upon a transfer of jointly owned property by right of survivorship (see REV-1509, Schedule F) or a taxable inter-vivos transfer (see REV-1510, Schedule G), the deductions will be allowed to the transferee only to the extent that the transferee has actually paid the deductible items and either the transferee was obligated to pay the deductible items or the estate subject to administration by a personal representative is insufficient to pay the deductible items. The transferee must show that the same debts are not also claimed by an executor, administrator, or other personal representative handling the administration of the decedent's estate.

Examples of obligations which should be itemized on REV-1512, Schedule I include property taxes due and owing prior to decedent's death, secured loans, liabilities and claims based on a promise or agreement, provided that the liability was contracted bona fide and for an adequate and full consideration.

Expenses incurred in treating the decedent's last illness, which are

unpaid at the time of death, are not deductible if they will be paid, or the estate will be reimbursed for their payment, from other sources such as medical insurance. Include only expenses, which will not be paid or reimbursed by medical insurance.

Debts incurred by the decedent prior to death with respect to real property held in the decedent's name alone, such as mortgages, repairs, and utilities, are allowed. However, when the decedent held title jointly with another or others, with rights of survivorship, or as a tenant-in-common, debts incurred prior to the decedent's death are only allowed to the same extent as the decedent's fractional interest in the real property. Proof of mortgage liabilities must always be provided. If the decedent transferred title to real property within one year prior to the date of death, deductions will be limited to those for which the decedent was actually liable at the date of death.

#### Total

Total all items in the Value at Date of Death column and enter value here. Enter this value on Line 10, Page 2 of REV-1500.



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RESIDENT DECEDENT

## SCHEDULE J BENEFICIARIES

ESTATE OF:

FILE NUMBER:

| NUMBER   | NAME AND ADDRESS OF PERSON(S) RECEIVING PROPERTY  | RELATIONSHIP TO DECEDENT<br><b>Do Not List Trustee(s)</b> | AMOUNT OR SHARE<br>OF ESTATE |
|--|---|---|------------------------------|
| <b>I</b>   | TAXABLE DISTRIBUTIONS [Include outright spousal distributions and transfers under Sec. 9116 (a) (1.2).] |   |                              |
| 1.   |   |   |                              |
| ENTER DOLLAR AMOUNTS FOR DISTRIBUTIONS SHOWN ABOVE ON LINES 15 THROUGH 18 OF REV-1500 COVER SHEET, AS APPROPRIATE. |   |   |                              |
| <b>II</b>  | NON-TAXABLE DISTRIBUTIONS   |   |                              |
|  | A. SPOUSAL DISTRIBUTIONS UNDER SECTION 9113 FOR WHICH AN ELECTION TO TAX IS NOT TAKEN:                  |   |                              |
| 1.   |   |   |                              |
|  | B. CHARITABLE AND GOVERNMENTAL DISTRIBUTIONS:   |   |                              |
| 1.   |   |   |                              |
| <b>TOTAL OF PART II</b> – ENTER TOTAL NON-TAXABLE DISTRIBUTIONS ON LINE 13 OF REV-1500 COVER SHEET.                |   |   | <b>\$</b>                    |

If more space is needed, use additional sheets of paper of the same size.

# Instructions for REV-1513 Schedule J

## Beneficiaries

REV-1513 EX (02-15)

### GENERAL INFORMATION

#### PURPOSE OF SCHEDULE

Use REV-1513 Schedule J to report all beneficiaries and their relationship to the decedent.

### FORM INSTRUCTIONS

#### Estate of

Enter the complete name of the estate as shown on REV-1500, Pennsylvania Inheritance Tax Return.

#### File Number

Enter the file number of the estate assigned by the Register of Wills as shown on REV-1500, Pennsylvania Inheritance Tax Return.

### GENERAL INSTRUCTIONS

#### Description


**I. Taxable Distributions.** List the name, address and the relationship to the decedent of each beneficiary.


The amount or share that each beneficiary is entitled to receive must be listed. If assets pass under the terms of

a trust as defined by Section 9113(a), the name, address and the relationship to the decedent of each potential remainder trust beneficiary must be listed.

#### II. Non-Taxable Distributions


**A. Spousal Distributions under section 9113 for which an election to tax is not being made.** List any trust or similar arrangement, or portion thereof, for which a Schedule O election is not being made. Do not list assets, which pass outright to the surviving spouse as specific bequests or transfers.

 **IMPORTANT:** Do not report amounts calculated as a life estate for the surviving spouse, specific bequests to the spouse, and amounts that the spouse is the beneficiary on Part II of this schedule. Those amounts would be placed in Part I of this schedule.

 **NOTE:** You must fill out REV-1649, Schedule O if there is a sole use spousal trust.

**B. Charitable and Governmental Distributions.** List all bequests specifically contained in the decedent's will or trust

made to institutions qualifying for the charitable exemption under Section 9111(c) of the Inheritance and Estate Tax Act, and all governments qualifying for the exemption under Section 9111(b). If the institution is not listed in the Cumulative List of Organizations, Publication 78, Internal Revenue Service, submit a copy of the federal exemption.

 **IMPORTANT:** Bequests must be specifically contained in the will or trust instrument in order to qualify as a charitable bequest.

When there are no qualified beneficiaries to receive the net proceeds of the estate by will or by intestate share, the Commonwealth of Pennsylvania is the statutory heir under Section 2106 of the Probate, Estate & Fiduciaries Code. In such cases, indicate "Commonwealth of PA, Statutory Heir" in Section II, Part B., Charitable and Governmental Distributions, along with the amount which will be distributed.

#### Total of Part II

Enter total non-taxable distributions on Line 13, Page 2 of REV-1500.